



Schedule D. Capital Gains and (Losses)

Massachusetts Department of Revenue

1999

Attach copy of U.S. Schedule D.

Name(s) as shown on page 1 of return

Federal Identification number

For lines 1 through 7, 9, 11 and 13 enter in the appropriate column amounts from the sale, exchange or involuntary conversion of Massachusetts capital assets:

| | A. Held more than one year but not more than two years | B. Held more than two years but not more than three years | C. Held more than three years but not more than four years | D. Held more than four years |
|--|---|--|---|--|
| 1 Enter amounts included in U.S. Form 1041, Schedule D, line 6, col. f 1 | | | | |
| 2 Enter amounts included in U.S. Form 1041, Schedule D, line 7, col. f 2 | | | | |
| 3 Enter amounts included in U.S. Form 1041, Schedule D, line 8, col. f 3 | | | | |
| 4 Enter amounts included in U.S. Form 1041, Schedule D, line 9, col. f 4 | | | | |
| 5 Enter amounts included in U.S. Form 1041, Schedule D, line 10, col. f 5 | | | | |
| 6 Massachusetts long-term capital gains and (losses) included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions 6 | | | | |
| 7 Carryover (losses) from prior years 7 | () | () | () | |
| 8 Combine lines 1 through 7. 8 | | | | |
| 9 Net gains or (losses) taxed to other fiduciaries . . . 9 | | | | |
| 10 Exclude/subtract line 9 from line 8. 10 | | | | |
| 11 Massachusetts differences, if any (attach additional statement) 11 | | | | |
| 12 Massachusetts 1999 gains or (losses). Exclude/subtract line 11 from line 10. 12 | | | | |
| 13 Long-term gains on collectibles and pre-1996 installment sales. Also enter this amount in Schedule B, line 12 13 | | | | |
| 14 Subtotal. Subtract line 13 from line 12. 14 | | | | |
| 15 Long-term capital (losses) applied against long-term capital gains (from worksheet in instructions) . . . 15 | | | | |
| 16 Subtotal. Combine line 14 and line 15. 16 | | | | |
| 17 Long-term capital (losses) applied against short-term capital gains (from worksheet in instructions) . . . 17 | | | | |
| 18 Subtotal. Combine line 16 and line 17. 18 | | | | |
| 19 Short-term capital (losses) applied against long-term capital gains (from worksheet in instructions) . . . 19 | | | | |
| 20 Subtotal. Subtract line 19 from line 18. 20 | | | | |
| 21 Allowable deductions from your trade or business (from Massachusetts Schedule C-2) 21 | | | | |
| 22 Subtotal. Subtract line 21 from line 20. 22 | | | | |
| 23 Modified gross capital gain. Attach statement if line 23 is different from line 22. See instructions. . . . 23 | | | | |
| 24a Beneficiaries claim of No Tax Status (from Form 20). See instructions 24a | | | | |
| 24b Beneficiaries exemptions (from Form 20A). See instructions. 24b | | | | |
| 25 Adjusted long-term capital gains or (losses). Subtract lines 24a and 24b from line 23 25 | | | | |
| | Multiply line 25, col. A by .05; enter result below | Multiply line 25, col. B by .04; enter result below | Multiply line 25, col. C by .03; enter result below | Multiply line 25, col. D by .02; enter result below |
| 26 Multiply line 25 by the applicable tax rate 26 | | | | |
| 27 Tax on long-term capital gains. Add line 26A, line 26B, line 26C and line 26D 27 | | | | |
| 28 Long-term capital losses available for carryover in 2000, if any 28 | () | () | () | () |